

(3) The department shall by rule provide a method or methods of apportioning or allocating gross income derived from sales of telephone services taxed under this chapter, if the gross proceeds of sales subject to tax under this chapter do not fairly represent the extent of the taxpayer's income attributable to this state. The rules shall be, so far as feasible, consistent with the methods of apportionment contained in this section and shall require the consideration of those facts, circumstances, and apportionment factors as will result in an equitable and constitutionally permissible division of the services.

§ 82.04.500 Tax part of operating overhead.

It is not the intention of this chapter that the taxes herein levied upon persons engaging in business be construed as taxes upon the purchasers or customers, but that such taxes shall be levied upon, and collectible from, the person engaging in the business activities herein designated and that such taxes shall constitute a part of the operating overhead of such persons.

Appendix F

PARTIES TO THE PROCEEDING

APPELLANTS:

Advanced Technology Laboratories, Inc.
A.H. Robins Company, Incorporated
Alaskan Copper Companies, Inc.
Alaska Pacific Seafoods, Inc.
Allis-Chalmers Corporation
Alpac Corporation
American Cyanamid Company
AMF Head Sportswear, Inc.
AMF, Incorporated
AMF Voit, Inc.
Armstrong World Industries, Inc.
ASC Pacific, Inc.
Basic American Foods, Inc. aka AMPCO Foods, Inc.
Ben Hogan Company
Bethlehem Steel Corporation
Charles of the Ritz Group, Ltd. and its operating
 subsidiaries
Chrysler Corporation
Clark Equipment Company
Cominco American, Incorporated
Cominco Electronic Materials, Incorporated
Cummins Engine Company, Inc.
Data I/O Corporation
Edward Weck and Company, Inc.
E.R. Squibb & Sons, Inc.
Fentron Building Products Co., a division of Criton
 Technologies
The Firestone Tire and Rubber Co.
Ford Motor Company
Foseco, Inc.
General Brewing Company
General Electric Company
G. Heileman Brewing Company, Inc.
Heath Techna Aerospace Co., a division of Criton
 Technologies

Honeywell Inc.
International Paper Company
Jacqueline Cochran, Inc.
Kalama Chemical, Inc.
Kal Kan Foods, Inc.
Kenai Salmon Packing Company
Korry Electronics Co., a division of Criton Technologies
Lone Star Industries, Inc.
Longview Fibre Company
Mars, Inc.
E.M. Matson, Jr., Co. (a sole proprietorship)
Mattel, Inc.
Miller Brewing Company
Murray Pacific Corporation
National Can Corporation
Noel Canning Corporation
North Pacific Processors, Inc.
Peter Pan Seafoods, Inc.
Olympia Brewing Company
Pabst Brewing Company
Paragon Electric Co., Inc.
Quinton Instrument Company
R.A. Hanson Company, Inc.
RAHCO, Inc.
Rainier Brewing Co.
Reynolds Metals Company
Scott Paper Company
Shulton, Inc.
Spacelabs, Inc.
Square D Company
Thomasville Furniture Industries, Inc.
Trident Seafoods Corporation
Uncle Ben's, Inc.
U.S. Oil & Refining Co.
Welch Foods, Inc., a cooperative
Western Steel Casting Company
Westinghouse Electric Corporation
W.R. Grace & Co.

Xerox Corporation

APPELLEE:

State Of Washington, Department of Revenue

Designation of Corporations

Appellants state that this is its corporate Relationships, listing appellants and affiliates, except for wholly-

APPELLANT: Adv
L

PARENT: Squ

SUBSIDIARY: Inte
In

AFFILIATES: Bac
Cal
In
Cha
Mar
F
Ohr
Sinc
Star
L
Squ
Squ
Squ
S
Squ
Squ
Squ
Sym
Von
M
H

APPELLANT: A.H
In

G

te Relationships

Original Designation of Cor-
porations' parents, subsidiaries
and owned subsidiaries.

Advanced Technology
Laboratories, Inc.

Job Corporation

International Biomedics,
Inc.

Mueller Company
California Public Screening
Inc.

Properties of the Ritz S.A.
Industrias Químicas
Farmaceuticas S.A.
Farmaco S.A.

American Shanghai
Pharmaceuticals
Inc.

Job Nova Ltd.

Job Connaught

Job Industria Quimica,
S.A.

Job Pakistan Ltd.

Job (Nigeria) Ltd.

Job of Bangladesh Ltd.

Optics Ltd.

Heyden Gesellschaft

mit Beschränkter

Haftung

Robins Company,
Incorporated

PARENTS: Stock of A.H. Robins Company, Inc. is publicly traded on the New York Stock Exchange. Corporations owning 5% or more of Appellant are:

Central Fidelity Bank
Republic Bank Corporation

SUBSIDIARY: Lee Laboratories, Inc.

AFFILIATES: Eurand Italia S.p.A.
Eurand International S.r.L.
Eurand Microencapsulation, S.A.
Pharia Industrial Company
A.H. Robins Farmaceutica, S.A.
Parfums Caron, S.A.
Plastique et Parfum, S.A.
A.H. Robins Showa Co., Ltd.

APPELLANT: Alaskan Copper Companies, Inc.

PARENT: None

SUBSIDIARY: Leschi Boat Service

AFFILIATES: None

APPELLANT:	Alaska Pacific Seafoods, Inc.
PARENTS:	North Pacific Processors, Inc. owned by Marubeni Corpora- tion, a Japanese corporation (Marubeni-Japan)
SUBSIDIARIES:	None
AFFILIATE:	Kenai Salmon Packing Co.
APPELLANT:	Allis-Chalmers Corporation
PARENTS:	Allis-Chalmers Corporation stock is traded on the New York Stock Exchange. No corporate shareholder owns 5% or more of Appellant's stock.
SUBSIDIARIES:	Orissa Sponge Iron Limited AC Furesa Andina S.A. AC Iberia, S.A. AFNE - Allis S.A.
AFFILIATES:	Svenska Fluidcarbon AB AAF Heat Recovery Limited

APPELLANT: Alpac Corporation

PARENT: Skinner Corporation

Alpac Corporation has no subsidiaries or affiliates.

APPELLANT: American Cyanamid
Company

PARENTS: American Cyanamid Company stock is publicly traded on the New York Stock Exchange. No corporation owns 5% or more of Appellant's stock.

SUBSIDIARIES: Cyanamid Iberia, S.A.
Cyanamid India, Ltd.
Cyanamid Italia S.p.A.
Cyanamid Fothergill Ltd.
CYRO Industries
B. Braun-Dexon G.m.b.H.
Cyanamid Taiwan Corp.
TDF Tiofine B.V.
Mitsui-Cyanamid Ltd.
Lederle (Japan) Ltd.
Societe Des Sutures
Chirurgicales Robert &
Carriere-Lederle

AFFILIATES: None

APPELLANT: AMF Head Sportswear, Inc.

PARENTS: Minstar, Inc. The following are the only corporations owning 5% or more, or beneficial interests in groups

owning 5% or more, of
Minstar, Inc.:

Jacobs Industries, Inc.
MNR Holdings, Inc.
Leucadia National
Corporation
LNC Investments, Inc.
Charter National Life
Insurance Company
American Investment
Company
Leucadia, Inc.
Uintah National Corporation
TLC Associates
The Bellfonte Company
Pentad, Inc.

SUBSIDIARIES: None

AFFILIATES: Pioneer Corp.
Enron Corporation
Tidewater, Inc.

APPELLANT: AMF, Incorporated

PARENTS: Minstar, Inc. The following
are the only corporations
owning 5% or more, or
beneficial interests in groups
owning 5% or more, of
Minstar, Inc.:

Jacobs Industries, Inc.
MNR Holdings, Inc.
Leucadia National
Corporation
LNC Investments, Inc.

Charter National Life
Insurance Company
American Investment
Company
Leucadia, Inc.
Uintah National Corporation
TLC Associates
The Bellfonte Company
Pentad, Inc.

SUBSIDIARIES: None

AFFILIATES: Pioneer Corp.
Enron Corporation
Tidewater, Inc.

APPELLANT: AMF Voit, Inc.

PARENTS: Minstar, Inc. The following
are the only corporations
owning 5% or more, or
beneficial interests in groups
owning 5% or more, of
Minstar, Inc.:

Jacob Industries, Inc.
MNR Holdings, Inc.
Leucadia National
Corporation
LNC Investments, Inc.
Charter National Life
Insurance Company
American Investment
Company
Leucadia, Inc.
Uintah National Corporation
TLC Associates
The Bellfonte Company
Pentad, Inc.

SUBSIDIARIES: None

AFFILIATES:	Pioneer Corp. Enron Corporation Tidewater, Inc.
APPELLANT:	Armstrong World Industries, Inc.
PARENTS:	Armstrong World Industries, Inc. stock is traded on the New York, Philadelphia, and Pacific Stock Exchanges. No corporation owns 5% or more of Appellant.
SUBSIDIARIES:	Armstrong Cork Espana, S.A. Armstrong World Industries Pty. Ltd.
AFFILIATES:	Inarco Limited Armstrong Cork (Ireland) Limited Armstrong World Industries, G.m.b.H.
APPELLANT:	ASC Pacific, Inc.
PARENTS:	BHP Holdings (USA) Inc. (Wholly owned by Broken Hill Proprietary Company, Ltd., an Australian corpora- tion.)
SUBSIDIARIES:	None
AFFILIATES:	Mineracao Wares Utah Carriers

Marcona Conveyor Corpora-
tion
Waipipi Iron Sands
BHP Minerals
Hunter Valley Aluminum
COCE
IDM
Rheem
Pt. Rheem Indonesia
Rheem NZ
Amalgamated Superannuation
Fund
Rydalmere Nominees
Lypaght (Taiwan)
John Lysaght (Malaysia)
John Lysaght (PNG)
RMI Holdings
John Lysaght (South Pacific)
Societe Industrielle
Clinton International
Corporation

APPELLANT: Basic American Foods, Inc.
aka AMPCO Foods, Inc.

Basic American Foods, Inc. is a privately held corpora-
tion. No corporation owns 5% or more of Appellant's
stock, and Appellant has no subsidiaries or affiliates.

APPELLANT: Ben Hogan Company

PARENTS: Minstar, Inc. The following
are the only corporations
owning 5% or more, or
beneficial interests in groups
owning 5% or more, of
Minstar, Inc.:

Jacobs Industries, Inc.
MNR Holdings, Inc.
Leucadia National
Corporation
LNC Investments, Inc.
Charter National Life
Insurance Company
American Investment
Company
Leucadia, Inc.
Uintah National Corporation
TLC Associates
The Bellfonte Company
Pentad, Inc.

SUBSIDIARIES: None

AFFILIATES: Pioneer Corp.
Enron Corporation
Tidewater, Inc.

APPELLANT: Bethlehem Steel Corporation

PARENTS: Bethlehem Steel Corporation
stock is publicly traded on the
New York Stock Exchange.
The only corporation owning
5% or more of Appellant is
United Banks of Colorado,
Inc.

SUBSIDIARIES: Consep Membranes, Inc.
Iron Ore Land Company
Presque Isle Corporation
Seadrill, Inc.
Southeast, Incorporated
Nubeth Joint Venture

AFFILIATES:

Bethlehem Singapore Private
Limited
Erie Mining Company, A
Limited Partnership
Empreendimentos Brasileiros
de Mineracao
S.A. - E.B.M.
Mineracoes Brasileiras Rev-
nidas - MBR
G&A Limited Partnership
III - A
Griffin-Alexander Interna-
tional, Inc.
Iron Ore Company of
Canada
Northern Land Company,
Limited
La Compagnie de Telephone
Ungava
Schefferville Power Company
Twin Falls Power Corpora-
tion Limited
Labrador Telephone Co.
Met-Mex Penoles. S.A. de
C.V.
Minera Apolo, S.A. de C.V.
Restauradora de las Minas de
Catorce, S.A. de C.V.
Thailand Offshore Joint
Venture
Walbridge Coatings, an
Illinois Partnership
Rig V Limited Partnership
Nordex Joint Venture
Rig VI Limited Partnership
Hibbing Taconite Company
Ontario Iron Company
Charles of the Ritz, Ltd. and
its operating subsidiaries

APPELLANT:

PARENT: Squibb Corporation

SUBSIDIARY: Charles of the Ritz S.A.

AFFILIATES: Bach Mueller Company
California Public Screening
Inc.
International Biomedics, Inc.
Manufactureros Quimicos
Farmaceuticos S.A.
Ohmaco S.A.
Sino American Shanghai
Standard Pharmaceuticals
Ltd.
Squibb Nova Ltd.
Squibb Connaught
Squibb Industria Quimica,
S.A.
Squibb Pakistan Ltd.
Squibb (Nigeria) Ltd.
Squibb of Bangladesh Ltd.
Symbotics Ltd.
Von Heyden Gesellschaft Mit
Beschränkter Haftung

APPELLANT: Chrysler Corporation

PARENTS: No corporate shareholder
owns 5% or more of Ap-
pellant's stock. Chrysler Cor-
poration stock is traded on
the New York Stock Ex-
change.

The subsidiaries of Chrysler Corporation (other than dealer corporations) are:

Diamond Star Motors
Corporation
Mitsubishi Motors Corpora-
tion
Peugeot, S.A.
Officine Alfieri Maserati,
S.p.A.

Chrysler Corporation has no affiliates.

APPELLANT: Clark Equipment Company

PARENTS: Clark Equipment Company
stock is publicly traded on the
New York Stock Exchange.
The only entities owning 5%
or more of Appellant are:

Clark Equipment Company
Leveraged Employee Stock
Ownership Plan
United Banks of Colorado,
Inc.
United Bank of Denver
Dean LeBaron Trustee for
Batterymach Financial
Management

SUBSIDIARIES: None

AFFILIATES: VME Group, N.V.
Transmisiones y Equipos
Mecanicos S.A. de C.V.

APPELLANT: Cominco American,
Incorporated

PARENT: Cominco Holdings N.V.

Cominco American, Incorporated has no subsidiaries or affiliates.

APPELLANT: Cominco Electronic Materials, Incorporated

PARENTS: Cominco American, Incorporated
Cominco Holdings N.V.

Cominco Electronic Materials, Incorporated has no subsidiaries or affiliates.

APPELLANT: Cummins Engine Company, Inc.

PARENTS: Cummins Engine Company stock is traded on the New York Stock Exchange.

SUBSIDIARIES: CADEC Systems, Inc.
Consolidated Diesel Company
Cummins Nordeste, S.A.
Cummins Southwest, Inc.
Dampers Iberica S.A.
Dina Cummins, S.A.
Energy Technologies, Inc.
Hyperbar USA, INC.
Kirloskar - Cummins Limited
Onan Corporation
Adept Technologies, Inc.

AFFILIATES: None

APPELLANT: Data I/O Corporation

PARENTS: Data I/O Corporation's stock is publicly traded over the counter in the National Market System. The only entities owning 5% or more of Appellant's stock are:

Weiss, Pec & Greer
The Independent Investment
Company, Ltd.

Appellant has no subsidiaries or affiliates.

APPELLANT: Edward Weck and Company,
Inc.

PARENT: Squibb Corporation

SUBSIDIARY: Bach Mueller Company

AFFILIATES: California Public Screening
Inc.
Charles of the Ritz S.A.
International Biomedics, Inc.
Manufactureros Quimicos
Farmaceuticos S.A.
Ohmaco S.A.
Sino American Shanghai
Standard Pharmaceuticals
Ltd.
Squibb Nova Ltd.
Squibb Connaught
Squibb Industria Quimica,
S.A.
Squibb Pakistan Ltd.
Squibb (Nigeria) Ltd.
Squibb of Bangladesh Ltd.
Symbotics Ltd.

Von Heyden Gesellschaft Mit
Beschränkter Haftung

APPELLANT:

E.R. Squibb & Sons, Inc.

PARENT:

Squibb Corporation

SUBSIDIARIES:

None

AFFILIATES:

Bach Mueller Company
California Public Screening
Inc.
International Biomedics, Inc.
Manufactureros Quimicos
Farmaceuticos S.A.
Ohmaco S.A.
Sino American Shanghai
Standard Pharmaceuticals
Ltd.
Squibb Nova Ltd.
Squibb Connaught
Squibb Industria Quimica,
S.A.
Squibb Pakistan Ltd.
Squibb (Nigeria) Ltd.
Squibb of Bangladesh Ltd.
Symbotics Ltd.
Von Heyden Gesellschaft Mit
Beschränkter Haftung

APPELLANT:

Fentron Building Products
Co., a division of Criton
Technologies

PARENTS:

Criton Technologies, a New
York partnership
Criton Corporation
Royal Zenith Inc.
Dyson Kissner Moran

B.S.D. Diversified
The Bowery Savings Bank

Appellant has no subsidiaries or affiliates.

APPELLANT: The Firestone Tire & Rubber
Company

PARENTS: Stock of The Firestone Tire &
Rubber Company is publicly
traded on the New York,
Midwest & Pacific Stock Ex-
changes. Corporations owning
5% or more of the Appellant
are:

Banc One Corporation
Dean LeBaron d/b/a
Batterymach Financial
Management
United Banks of Colorado,
Inc.

The subsidiaries of The Firestone Tire & Rubber Company
other than Firestone stores are:

Industria Firestone de Costa
Rica, S.A.
Firestone Italia S.p.A.
Liberian Metal Processing,
Inc.
Firestone N.Z., Limited
Firestone Portuguesa
S.A.R.L.
Firestone El Centenario, S.A.
Firestone Tire & Rubber
Company of the Philippines
Firestone South Africa
Limited

Firestone Hispania, S.A.
Siam Company Limited
Adela Investment Company

AFFILIATES:

Companhia Brasileira de
Borracha CBB
Vulcopneu
Centre Auto Aubagne La
Martelle S.A.R.L.
Sentrachem Limited
Hopewell International
Insurance Ltd.
United Insurance Company
Lone Star Transport Lines,
Inc.
Liberian Bank For Develop-
ment & Investment

APPELLANT:

Ford Motor Company

PARENTS:

Ford Motor Company stock
is publicly traded on the New
York Stock Exchange. No
corporate shareholder owns
5% or more of Appellant's
stock.

SUBSIDIARIES:

The subsidiaries of Ford
Motor Company (other than
wholly owned subsidiaries or
corporations in which all the
stock not held by Ford Motor
Company is held by dealer -
operators of Ford products)
are:

Ford Motor Company of
Canada, Limited

Ford Brasil, S.A.
 Ford-Werke, A.G.
 Ford Motor Company
 (Belgium) N.V.
 Ford Motor Company A/S
 O/Y Ford A/B
 Ford Motor Company
 Aktiebolag
 Ford Nederland B.V.
 Eleveth Taconite Company
 Ford Lio Ho Motor
 Company Ltd.
 Renaissance Partnership
 Starnet Corporation
 Fairlane Woods Association
 (A Partnership)

AFFILIATES: None

APPELLANT: Foseco, Inc.

PARENTS: Foseco Minsep, Inc. (Owned
 by Foseco Minsep PLC which
 is traded in Great Britain.)

SUBSIDIARIES: None

AFFILIATES: Greaves Foseco Ltd.
 Unicorn Industries PLC
 HH Wardle (Metals) Ltd.
 Foseco SAE
 Foseco Japan
 Fosven C.A.
 Fosroc Tremco Pty Ltd.
 Nonporite (NSW) Pty Ltd.
 Nonporite (QLD) Pty Ltd.
 Nonporite (WA) Pty Ltd.
 Nonporite (SA) Pty Ltd.
 Foseco S.A.
 Promedo-Sifraco SNC
 Craelius G.m.b.H.
 Fosbel Inc.

Foseco Espanola S.A.

Foseco S.A. de C.V.

Foseco Hellas S.A.

Fosam Ltd.

Giesserei Dinest G.m.b.H.

Fosroc Construction

Chemicals

Private Shareholding Co.

Ltd.

Foseco Argentina S.A.

Exotermicos Monclava S.A.

Foseco Industrial E

Commercial Ltda.

Fosbel Brasil

Foseco Minsep UAE Private

Ltd.

The Golden Gate

Metallurgical Development

Co.

Celtite Inc.

Foseco Korea Ltd.

Foseco Iran SSK

Fosbel Japan Ltd.

Fosbel Europe B.V.

Foseco Portugal Produtos

Para Fundicao Lda.

Foseco Minsep Inc.

Van Mannekus Universal

Forbeton Rhone Alps

S.A.R.L.

Forbeton Aquitaine S.A.R.L.

Indimant Industridiamanten

G.m.b.H. Toyoda Van

Moppes KK

APPELLANT: General Brewing Company

PARENTS: S&P Company (aka Keller Street Development Co.)

SUBSIDIARIES: None

AFFILIATES: Pabst Brewing Company
Falstaff Brewing Corporation

APPELLANT: General Electric Company

PARENTS: General Electric Company
stock is publicly traded on the New York Stock Exchange.
No corporation owns 5% or more of Appellant.

SUBSIDIARIES: Reuter-Stokes Canada Limited
Electromat S.A.
Iran Electrical and Mechanical Services Co.
SADELMi-COGEPI
Compagnia Generale Progettazioni e Installazioni S.p.A.
Societa Nazionale della Officine de Savigliano S.p.A.
General Electric de Mexico, S.A. de C.V.
Joint Venture with Industrias Unidas, S.A.
American General Electric (Nigeria) Ltd.
Construcciones Industriales de Maquinaria e Ingenieria, S.A.

Sadelmi - Nigeria Ltd.
General Electric
Electromedicina, S.A.
Sociedad Iberica de
Contruccioncs Electricas
General Elektrik Turk
Anonim
Sirketi
Sadelmi Limited
Adobe Canyon Corporation
Springer Mining Company
Osram Argentina Sociedad
Anonima Commercial e
Industrial
The China Car and Foundry
Company Limited (In
Liquidation)
CFM International, S.A.
Fabrications Mecaniques de
l'Atlantique S.A.
SNEF Electro Mecanique
(S.E.M.)
Elpro International Limited
IGE (India) Limited
Turbomotori Internazionale
S.p.A.
C&C International, Ltd.
Drive System Company, Ltd.
Engineering Plastics, Ltd.
Eye Lighting Systems
Corporation
GEM Polymers Ltd.
General Electric (U.S.A.)
Industrial Automation, Ltd.
Information Services
International - Dentsu,
Ltd.
Japan Nuclear Fuel
Company, Limited

Toshiba Electronic Systems
Co. Ltd.

Toshiba Silicone Company,
Ltd.

Yokogawa Medical Systems,
Ltd.

Samsung Medical Systems
Brelec, S.A. de C.V.

Diesel Industrial y Tractiva
S.A. de C.V.

Generacion Electrica Nacional
S.A. de C.V.

Medidores Electromecanicos,
S.A. de C.V.

Ultrapol, S.A. de C.V.

Donald Brown & Co. Ltd.

IGE of Nigeria Ltd.

Sadelmi Nigeria Limited

A/S. Medirad

Philippine Electric
Corporation

Jamjoom Electrical Distribu-
tion Assemblies Company
Ltd.

Svenska Medirad A.B.

Taian Electrical Manufactur-
ing Company

United Asia Electric Company

CBI Nuclear Company

CFM International, Inc.

Cool Water Coal Gasification
Program

Coherent General, Inc.

High Voltage Breakers, Inc.

Hydraulic Turbines, Inc.

Industrial Networking, Inc.

Locke Insulators, Inc.

Otisca Industries, Limited

Ringwood Avenue Joint
Venture Assoc.
General Electric de Uruguay
S.A.
Venezolana de Compresores y
Motores S.A.
Asahi Diamond Industrial
Company, Limited
Shinano Tokki, K.K.
Toshiba Corporation
General Electric (Kenya) Ltd.
Marquette Electronics, Inc.
Solomon Design Automation
Systems
Star Technologies,
Inc.
Vicom Systems, Inc.

AFFILIATES:

General Electric - Goninan
Limited
General Electric-Ricard
Limited
Sade Sul Americana de
Engenharia S.A.
CAMCO, Inc.
Canadian General Electric
Company Limited
Constructors-Sadelmi
International Ltd.
Condisa S.A. Ingenieros
Contratistas
Sud Americana de Electrifica-
cion S.A.
W.Q.S. France S.A.R.L.
Quarzglas G.m.b.H.
Westdeutsche Quarzschmelze
G.m.b.H.
Intersil India Limited
Intersil Singapore (Pte.)
Limited

Watt & Akkermans Pte. Ltd.
Sociedad Anonima de
Ingerieros Contratistas
Bates Turner, Inc.
Sud Americana de Electrifica-
cion S.A.
Bunbury Rewinds Pty. Ltd.
F. R. Tulk & Co. Pty.
Limited (In liquidation)
Goldfields Rewinds Pty.
Limited
Niart International, Inc.
Valmet-Dominion, Inc.
Consorcio Distral-SADE
Ltda. (In liquidation)
EASY, S.A. de C.V.
Enseres Electrodomesticos,
S.A. de C.V.
Enseres Electroindustriales,
SS. de C.V.
ISLO, S.A. de C.V.
POWER ELECTRICA, S.A.
de C.V.
TRAGESA, S.A. de C.V.
Kvaerner-Calma A/S
Philippine Appliance
Corporation
Philippine Glass Bulbs, Inc.
Pinagkaisa Realty
Corporation
Philacor Realty and Develop-
ment Corporation
Saudi American General
Electric Company Limited
TUSAS Motor Sanayii A.S.
Reinsurance Systems Limited
A.P. - GERECCO Ltd.
Airport Tech Center
Associates

American Oil and Gas
Corporation
Amwest Associates
Arvada-Fremont Developers
Atrium V Joint Venture
BMW Credit Corporation
Baconsfield Associates
Bayou Cogeneration Plant
Bayou Partners Limited
Brandemere Associates
Cardinal Cogen
Center Stage I Associates
CFC/GECC (New York)
Associates I
CFC/GECC (New York)
Associates II
Diamond Oaks Associates
Ebbert's Homes VI
Ebbert's Homes VII
Equipment Financing
Associates
Executive Center West
Associates
FGIC Corporation
Financo Investors Fund L.P.
Financo Investors Manage-
ment Partnership L.P.
Gleneagle Associates
Guinness Peat Aviatim
Huntington Glen Associates
Kirby Fletcher Stamford, Ltd.
Kramer Capital Corporation
Lonestar Florida Holding,
Inc.
Marquette Center Associates I
Millicent Way Associates
Mira Mesa R&D Associates
Northchase One Associates

Northchase Two Associates
Northern Oaks Associates
Northern Telecom / General
Electric Credit Associates
Ozona Development Drilling
Partnership I
Ozona Development Drilling
Partnership II
Ozona Development Drilling
Partnership III
Park Place Developers, Ltd.
Pathfinder Mines Corporation
Patrick Petroleum Corpora-
tion Drilling Program
No. 1
Patrick Petroleum Corpora-
tion South Louisiana Five
Well Investment Package
Pear Tree Joint Venture
Pellicano Business Center
Associates
Pierremont Phase II
Associates
Plum Tree Dallas Associates,
Ltd.
Powers Pointe Associates
Regency Park
Renner Plaza Associates
Racom Corporation
Rolling Hills Ranch
Structural Dynamics Research
Corporation
SGE (New York) Associates I
SGE (New York) Associates
II
Summit Oakes Associates
Timberglen Associates
VHD Electronics, Inc.
Vandenberg Country Club

Wainoco Appalachian
Stamford, Ltd.
Watkins Equity Leasing
Wiles Associates
Woodlands Corporate Ctr. II
Manufacturera de Aparatos
Domesticos S.A.
Turbinas y Mecanica C.A.
Vidriolux, C.A.
SADE Sociedad Anonima
Constructora, Commercial,
Industrial, Financiera,
Inmobiliaria y de Mandatos
Jones and Rickard (Pty.)
Limited
Banco Brasileiro de
Investimentos Ipiranga S.A.
(In liquidation)
UMON-Engenharia de
Montagem Ltda.
Canadian Nuclear Equipment
Suppliers Limited
TUSAS Aerospace Sanayii
A.S.
Industrias Electronicas S.A.
Sociedad Financiera Credival
C.A.
APA Ventures II Limited
Anadigics, Inc.
Analogic Corporation
Applied ImmuneSciences, Inc.
Applied Information
Memories
Applied Materials, Inc.
Arlington Cable Partners
Avanti Communications
Corp.
Axiom Computers, Inc.
Biological Energy Corp.
Brooke & Mack, Inc.

CGX Corp.
Cadre Technologies, Inc.
Canaan Computer Corp.
Commterm, Inc.
Computer Aided Design
Group, Inc.
Computer Thought Corp.
Corporate Traffic
Management, Inc.
Crop Genetics International
N.V.
Crosspoint Venture Partners
II
EnMasse Computer Corp.
Fairfield Venture Capital
Fund L.P.
Galileo Electro-Optics Corp.
Gigabit Logic, Inc.
Health Stop Medical
Management, Inc.
Hercules Limited Partnership
Interest
Hercules Offshore Drilling
Co.
I-Scan Corp
Ibis Systems, Inc.
Kleiner, Perkins, Caufield &
Byers II
Kleiner, Perkins, Caufield &
Byers II Annex
Koala Technologies Corp.
Kurta Corp.
Laserpath Corp.
Masstor Systems Corp.
Medical and Scientific
Designs, Inc.
Megatape Corp.
Mobile Satellite
Communications Corp.

Morris Decision Systems, Inc.
Multiflow Computer, Inc.
Nelcor, Inc.
Netra Corp.
Octel Communications Corp.
Omni-Flow, Inc.
Perceptron, Inc.
Prime Capital L.P.
Raster Technologies, Inc.
Saber Technology Corp.
Scientific Computer Systems,
Inc.
SEEQ Technologies, Inc.
Silicon Compilers, Inc.
Stratus Computer, Inc.
Sydis, Inc. •
Symbolics, Inc.
TeleSoft, Inc.
UTI Instruments Co.
Vitalink Communications
Corp.
Ztel, Inc.
Burndy Corp.
Hughes Tool Co.
Cedar Creek Associates

APPELLANT:

G. Heileman Brewing Com-
pany, Inc.

PARENTS:

G. Heileman Brewing Com-
pany, Inc. stock is publicly
traded on the New York
Stock Exchange. The only en-
tity owning 5% or more of
Appellant is Batterymach
Financial Management.

G. Heileman Brewing Company, Inc. has no subsidiaries or
affiliates.

APPELLANT: Heath Techna Aerospace Co.,
a division of Criton
Technologies

PARENTS: Criton Technologies, a New
York partnership
Criton Corporation
Royal Zenith Inc.
Dyson Kissner Moran
B.S.D. Diversified
The Bowery Savings Bank

Heath Techna Aerospace Co. has no subsidiaries or affiliates.

APPELLANT: Honeywell Inc.

PARENTS: Honeywell Inc. stock is
publicly traded on the New
York Stock Exchange. No
corporation owns 5% or more
of Appellant.

SUBSIDIARIES: Votan
Honeywell - Ericsson
Development Company
Honeywell - Sharecom
Houston
Honeywell AG
Honeywell Turki - Arabia
LTD.
Goldstar - Honeywell
Company, LTD.
NEC Honeywell Space
Systems
Honeywell B.V.

AFFILIATES: Magnetic Peripherals Inc.
Societe De Promotion Com-
merciale Bull S.A.R.L.

Peripheral Components Inc.
Optical Peripherals Lab
Data Management S.p.A.
RSO Futura S.r.l.
Societa Iniziative Commerciali
Industriali Tecniche S.p.A.
Sicit
Sviluppo Informatica Sistemi
Aziendali S.p.A. Sisa
Societa Italiana Servizi
Technici Ed Organizzativi
S.p.A. Sisto
Hong Leong Honeywell Sdn.
Bhd.
Honeywell Sistemas Informa-
cion, S.A. DE C.V.
Mexicanna Industrial
Honeywell, S.A. DE C.V.
IPC-ISSC-Automation
G.m.b.H. and Co., KG
Compagnie CII-HB Interna-
tionale N.V.
Honeywell Bull, S.A.
(Belgium)
ABC-BULL Telemacatic S.A.
CII Honeywell Bull Systems
N.V.
Honeywell Bull A.G.
Sociedade Portuguesa
Honeywell Bull, LDA.
Honeywell Bull, S.A. (Spain)
Datasytem, S.A.
Honeywell Do Brasil & Cia.
Saudi Arabian Tetra Tech
Limited
CDA - Weeks, A joint
venture
Pyromeca S.A.

Cometa S.A.

Honeywell ET Compagnie

Honeywell Europe S.A.

Holding K.G.

Honeywell India Limited

Yamatake - Honeywell Co.,
LTD.

Taishin Co., LTD.

Yamatake Engineering Service
Co., Ltd.

IPC Espana, S.A.

Yamatake and Co., Ltd.

Honeywell Kuwait K.S.C.

Dienes - Honeywell G.m.b.H.

FEG Gesellschaft Fur Logistik
Arbeitsmedizinische

Betreuungsgesellschaft

Kieler Betriebe G.m.b.H.

Centra - Buerkle G.m.b.H.

Bull S.A.

CII Honeywell Bull Congo

OY Honeywell Bull AB

Bull CP8

CII Honeywell Bull Afrique,
S.A.

CII Honeywell Bull

Cameroun S.A.R.L.

CII Honeywell Bull Gabon
S.A.R.L.

CII Honeywell Bull Cote
D'Ivoire S.A.

CII Honeywell Bull Niger
S.A.R.L.

CII Honeywell Bull Senegal
S.A.R.L.

Compagnie Francaise D'In-
vestissements Prives
(COFIP)

Societe Internationale Pour
L'Innovation
CII Honeywell Bull Systemes
Bull Peripherals G.m.b.H.
Honeywell Bull S.A.L.
Honeywell Bull, Madagascar
Honeywell Bull Maroc S.A.
Micro Card Technologies Inc.

APPELLANT:

International Paper Company

PARENTS:

International Paper Company
stock is publicly traded on the
New York Stock Exchange.
No corporation owns 5% or
more of Appellant.

SUBSIDIARIES:

Arizona Chemcial Company
International Paper Capital
Formation, Inc.
Societe Mediterraneenne,
D' Emballages
Corporacion Forestal De
Venezuela, C.A.
Envases Internacional, S.A.
Forest Insurance Limited
International Paper Korea
Ltd.
IPI Corporation
Paper Industries Corporation
of the Philippines
Productora De Papeces, S.A.
Rouviere Company
Sicilcartone, S.r.L.

AFFILIATES:

None

APPELLANT:

Jacqueline Cochran, Inc.

PARENTS: American Cyanamid Company

Jacqueline Cochran, Inc. has no subsidiaries or affiliates.

APPELLANT: Kalama Chemical, Inc.

PARENTS: Kalama Chemical, Inc. is a privately held corporation. The only corporations owning any stock in Kalama are:

The Dow Chemical Company,
Norwest Growth Fund, Inc.,
and Shriner's Hospital.

Other than their passive ownership interests, none of these corporations are affiliated with Kalama.

SUBSIDIARIES: Kalama Foreign Sales Corporation
Kalama International, Ltd.

AFFILIATES: Seville Trading Co. Ltd.
Kalama International, a joint venture

APPELLANT: Kal Kan Foods, Inc.

PARENT: Mars, Incorporated

Kal Kan Foods, Inc. has no subsidiaries or affiliates.

APPELLANT: Kenai Salmon Packing Co.

PARENT: North Pacific Processors, Inc.
owned by Marubeni Corporation, a Japanese corporation
(Marubeni-Japan)

SUBSIDIARIES: None

AFFILIATES: Alaska Pacific Seafoods

APPELLANT: Korry Electronics Co., a division of Criton Technologies

PARENTS: Criton Technologies, a New York partnership
Criton Corporation
Royal Zenith Inc.
Dyson Kissner Moran
B.S.D. Diversified
The Bowery Savings Bank

Criton Technologies has no subsidiaries or affiliates.

APPELLANT: Lone Star Industries, Inc.

PARENTS: Lone Star Industries, Inc.
stock is traded on the New York Stock Exchange.

SUBSIDIARIES: Arm-Star Venture Associates
Compania Nacional de Cemento Portland
Dixon-Marquette Cement, Inc.
General Hydrocarbons
Polymer Concrete Inc.
Lone Star - Falcon
Lone Star-KC Concrete Tie Company

Lone Star Prestress Concrete,
Inc.
Northwest Aggregates Co.
Pacific Coast Cement
Corporation
Polycon Research, Inc.
Polymer Concrete Research,
Inc.
Pyrament N.V.
Quazite Corporation

AFFILIATES:

Angaston Holdings Ltd.
Campania de Cimento
Salvador S.A.
Canteras de Riachuelo S.A.
Cemento San Martin S.A.
Hawaiian Cement
Hawaii Pier 32 Holding
Corporation
Lonestar Florida Cement, Inc.
Lonestar Florida Holding,
Inc.
Lone Star Hawaii, Inc.
Lone Star Hawaii Cement
Corporation
Lone Star Hawaii Rock
Products, Inc.
Lone Star Hawaii Services,
Inc.
Plastibeton Canada Inc.
Plastibeton Inc.
Riachuelo S.A.
Stresscon, partnership
San-Vel Santa Fe J/V
CACP Cementus S.A.
Lone Star Hawaii
Construction, Inc.
Lone Star Hawaii Properties,
Inc.
Cimento Maua S.A.

Marcomin Participacoes Ltda.
Qualimat Distribuidoes de
Materiais de Construcao
S.A.

Minsisiso Campeao Ltda.
Campeao Participacoes Ltda.
Maporte Transportadoes
Ltda.

Cimentos Aluminosos Cialmig
- Lafarge Ltda.

APPELLANT: Longview Fibre Company

Longview Fibre Company is a privately held corporation. No corporation owns 5% or more of Appellant's stock and Appellant has no subsidiaries or affiliates.

APPELLANT: Mars, Inc.

Mars, Inc. is a privately held corporation, and Appellant has no subsidiaries or affiliates.

APPELLANT: E. M. Matson, Jr., Co.

E. M. Matson, Jr., Co. is a sole proprietorship. Appellant has no subsidiaries or affiliates.

APPELLANT: Mattel, Inc.

PARENTS: Stock of Mattel, Inc. is publicly traded on the New York Stock Exchange. Corporations owning 5% or more of Appellant are:

Warburg, Pincus Capital
Partners, L.P.

E.M. Warburg Pincus & Co.,
Inc.
RJR, Ltd.
WDR, Ltd.
Camont Investments, Inc.

SUBSIDIARIES: Mattel Limited (Taiwan)
Mattel Molds, Ltd. (Taiwan)

AFFILIATES: None

APPELLANT: Miller Brewing Company

PARENTS: Philip Morris Companies, Inc.
Philip Morris Inc.

Miller Brewing Company has no subsidiaries or affiliates.

APPELLANT: Murray Pacific Corporation

PARENTS: Murray Pacific Corporation is
a privately held corporation.
No corporation owns 5% or
more of Appellant and Ap-
pellant has no subsidiaries or
affiliates.

APPELLANT: National Can Corporation

PARENTS: Triangle Industries, Inc.

SUBSIDIARIES: None

AFFILIATES: Central Jersey Industries
Avery, Inc.
Nippon National Seikon Co.
National Can Italiana, S.p.A.
Nacanco SUD S.p.A.
National Can Iberica, S.A.

APPELLANT: The Noel Corporation d/b/a
Noel Canning Corporation

PARENTS: Noel Canning Corporation is
a privately held corporation.
No corporation owns 5% or
more of Appellant's stock,
and Appellant has no sub-
sidiaries or affiliates.

APPELLANT: North Pacific Processors, Inc.

PARENT: Marubeni Corporation, a
Japanese corporation
(Marubeni-Japan)

SUBSIDIARIES: Alaska Pacific Seafoods, Inc.
Kenai Salmon Packing Co.

AFFILIATES: None

APPELLANT: Peter Pan Seafoods, Inc.

PARENT: Nichiro Gyogyo Kaisha, Ltd.

SUBSIDIARIES: Peninsula Salmon, Inc.
Peter Pan Communications,
Inc.
SeaBlends Food Company,
Inc.
Seven Seas Fishing Company,
Inc.
Astoria Warehousing, Inc.

AFFILIATES: Nichiro Pacific, Ltd.

APPELLANT: Olympia Brewing Company

PARENTS: Pabst Brewing Company is successor in interest as of 12/31/83. Pabst is owned by S&P Company.

SUBSIDIARIES: None

AFFILIATES: Falstaff Corporation
General Brewing Company

APPELLANT: Pabst Brewing Company

PARENT: S&P Company (aka Keller Street Development Co.)

SUBSIDIARIES: None

AFFILIATES: Falstaff Corporation
General Brewing Company

APPELLANT: Paragon Electric Co., Inc.

PARENTS: Paragon Electric Co., Inc. is a privately held corporation. No corporation owns 5% or more of Appellant. Paragon has no subsidiaries or affiliates.

APPELLANT: Quinton Instrument Company

PARENT: A.H. Robins Company, Incorporated

SUBSIDIARIES: None

AFFILIATES: Lee Laboratories, Inc.
Eurand Italia A.P.A.
Eurand International S.r.L.
Eurand Microencapsulation,
S.A.

Pharia Industrial Company
A.H. Robins Farmaceutica,
S.A.

Parfums Caron, S.A.

Plastique et Parfume, S.A.

A.H. Robins Showa Co.,
Ltd.

APPELLANT: R.A. Hanson Company, Inc.

R.A. Hanson Company, Inc.
is a privately held corpora-
tion. No corporation owns
5% or more of Appellant.
R.A. Hanson Company has
no subsidiaries or affiliates.

APPELLANT: RAHCO, Inc.

PARENT: R.A. Hanson Company, Inc.

RAHCO, Inc. has no subsidiaries or affiliates.

APPELLANT: Rainier Brewing Co.

PARENT: G. Heileman Brewing Com-
pany, Inc.

Rainier Brewing Co. has no subsidiaries or affiliates. Ap-
pellant merged into parent 12/31/83.

APPELLANT: Reynolds Metals Company

PARENTS: Reynolds Metals Company
stock is publicly traded on the
New York Stock Exchange.
The only corporations owning
5% or more of Appellant are:

Templeton, Galbreath &
Hamburger, Ltd.

Windsor Fund Series /
Windsor Fund
Wellington Management
Co./Thorndyke, Doran,
Pain & Lewis

SUBSIDIARIES:

Alpart Farms (Jamaica), Ltd.
Alpart Jamaica, Inc.
Alternwerder Hutten - Und
Walzwerk G.m.b.H.
Eskimo Pie Corporation
Halco (Mining), Inc.
Robertshaw Controls
Company
Volta Aluminium Company
Limited

AFFILIATES:

Aluminio Del Caroni, S.A.
Aluminio Reynolds Del Peru
Sociedad Anonima
Aluminio Reynolds, S.A.
Aluminio Reynolds, Santo
Domingo, S.A.
Aluminium -Oxid -
Gemeinschaft Stade
Aluminium Oxid Stade
G.m.b.H.
Aluminum Corporation of
the Philippines
Bevco Containers
Bushnell Plaza Development
Corporation
City Venture Corporation
Compania Metallurgica
Colombiana, S.A.
Compagnie Des Bauxites De
Guinee
Egyptian Aluminium Products
Company

Eskimo Europ, S.a.r.l.
 Hamburger Aluminium-Werk
 G.m.b.H.
 Industria Navarra Del
 Aluminio, S.A.
 Industrias Lacteas Del
 Yocomia, S.A.
 Industrias Metal Mecanicas
 Del Quindio, S.A.
 Iranian Aluminum Co.
 Jamaica Alumina Security
 Company, Ltd.
 Lynx-Canada Explorations
 Limited
 Manicouagan Power
 Company
 Minas Do Dragao Ltda.
 Mineraco Rio Do Norte S.A.
 Mineraco Sao Jorge Ltda.
 Mineradora De Bauxita Ltda.
 Minerais De Aluminio Ltda.
 New Eastwick Corporation
 Phillips-C.B.A. Conductors
 Limited
 Presidential Development
 Corporation
 Presidential Plaza
 Corporation
 Puerto De Hierro, Sociedad
 Anonima
 Reynolds Aluminio, Sociedad
 Anonima
 Reynolds Aluminum
 Company of Canada, Ltd.
 Reynolds Philippine
 Corporation
 Reywest Development
 Corporation
 S.L.I.M. - Societa Lavora-
 zioni Industriali Metalli
 S.p.A.

Superenvases Envalic, C.A.
Umco, S.A.
Union Industrial y Astilleros
Barranquilla "Unial" S.A.
Valesul Aluminio S.A.
Weybosset Hill Development
Corporation
Worsley Alumina Pty., Ltd.
Alternative Housing
Associates
Alumina Partners of Jamaica
Aluminium-Oxid-
Gemeinschaft Stadel
Bennett Manor Associates
Bevco Containers
Burrstone Associates
Capitol Hill Associates, Ltd.
Cathedral Square Associates
Cathedral Square Associates,
II
Chasco Woods Associates,
Ltd.
Curtis Apartments Associates
Cypress Courts Associates,
Ltd.
Cypress Cove Associates, Ltd.
Drew Gardens Associates,
Ltd.
Jamaica Reynolds Bauxite
Partners
Jefferson Village Associates
Midtown Associates
Mill Pond Towers Associates
The National Housing
Partnership
Oceanside Estates Associates,
Ltd.
One Empire Plaza Associates

Rayburn Manor Associates
 Regency West Associates
 Reynolds Gilbane Realty
 Associates
 Reynolds Metals Company &
 Associate, L.P.
 Reywest Development
 Company
 Southeast Vinyl Company
 Titusville Manor Associates
 Windermere Associates, Ltd.
 Eastwick Joint Venture
 Eastwick Joint Venture I
 Eastwick Joint Venture IV
 Mount Gibson Joint Venture
 Regency Joint Venture
 The Reynolds-Gilbane-
 Weybosset Joint Venture
 Worsley Joint Venture

APPELLANT:

Scott Paper Company

PARENTS:

None

SUBSIDIARIES:

None

AFFILIATES:

Gureola - Scott, S.A.
 Taiwan Scott Paper
 Corporation
 Celulosa Jujuy, S.A.
 The Bowater - Scott Corpora-
 tion of Australia, Ltd.
 Companhia de Papisis
 Scott Paper Limited
 Papeles Scott de Columbia,
 S.A.
 Scott Paper Company de
 Costa Rica

Sanyo Scott Company,
Limited
Ssangyong Paper Co., Ltd.
Compania Industrial de Son
Cristobal
Scott Trading Limited
Thai-Scott Paper Company
Limited
Bowater-Scott
Corporation Limited
Brunswick Pulp & Paper
Company
Brunswick Pulp Land
Company
Cansco Chemicals Limited
Mountain Tree Farm
Company

APPELLANT: Shulton, Inc.

PARENTS: American Cyanamid
Company

Shulton, Inc. has no subsidiaries or affiliates.

APPELLANT: Spacelabs, Inc.

PARENT: Squibb Corporation

SUBSIDIARIES: None

AFFILIATES: Bach Mueller Company
California Public Screening
Inc.
Charles of the Ritz S.A.
International Biomedics, Inc.
Manufactureros Quimicos
Farmaceuticos S.A.

Ohmaco S.A.
Sino American Shanghai
Standard Pharmaceuticals
Ltd.
Squibb Nova Ltd.
Squibb Connaught
Squibb Industria Quimica,
S.A.
Squibb Pakistan Ltd.
Squibb (Nigeria) Ltd.
Squibb of Bangladesh Ltd.
Symbotics Ltd.
Von Heyden Gesellschaft Mit
Beschränkter Haftung

APPELLANT:

Square D Company

PARENT:

Square D Company stock is
publicly traded on the New
York Stock Exchange. Only
one entity owns more than
5% of Appellant:
Delaware Management Com-
pany, Inc.

SUBSIDIARIES:

Palatine Hills Leasing, Inc.
Square D Andina, S.A.
Square D (Saudi Arabia)
Limited

AFFILIATES:

Furukawa Circuit Foil Co.,
LTD
Square D France, S.A.
Square D Company Australia
PTY, Limited
Square D Italia S.p.A.
Daito Topaz

APPELLANT: Thomasville Furniture Industries, Inc.

PARENT: Armstrong World Industries, Inc.

SUBSIDIARIES: None

AFFILIATES: Inarco Limited
Armstrong Cork (Ireland) Limited
Armstrong World Industries, G.m.b.H.
Armstrong Cork Espana, S.A.
Armstrong World Industries Pty. Ltd.

APPELLANT: Trident Seafoods Corporation

PARENTS: Trident Seafoods Corporation is a privately held corporation. No corporation owns 5% or more of Appellant.

SUBSIDIARY: San Juan Seafoods, Inc.

AFFILIATE: Windjammers, Inc.

APPELLANT: Uncle Ben's, Inc.

PARENT: Mars, Incorporated

Uncle Ben's, Inc. has no subsidiaries or affiliates.

APPELLANT: U.S. Oil & Refining Co.

PARENT: Time Oil Co.

SUBSIDIARY: Diox Oil Inc.

AFFILIATES: None

APPELLANT: Welch Foods, Inc., a cooperative

PARENT: National Grape Cooperative Association, Inc.

SUBSIDIARIES: The Springfield Bank for Cooperatives Cooperating Brands, Inc.

AFFILIATES: None

APPELLANT: Western Steel Casting Company

Western Steel Casting Company is a privately held company. Appellant has no subsidiaries or affiliates.

APPELLANT: Westinghouse Electric Corporation

PARENTS: Westinghouse Electric Corporation stock is traded on the New York Stock Exchange. No corporation owns 5% or more of Appellant.

SUBSIDIARIES: Electric Office Centers of America
Innovative Technologies, Inc.
KRW Energy Systems, Inc.
Mictron, Inc.
Powerex, Inc.
Sentec Corporation

Siliconix, Inc.
Speech Plus
Theta J Corporation
Toshiba - Westinghouse
Electronics Corporation
Turbine Metal Technologies,
Inc.
United Western Technologies
VLSI Technology
WM Power Products, Inc.
Compagnie des Dispositifs
Semiconducteurs
Westinghouse
Eletromar Industria Eletrica
Brasileira, S.A.
Enwesa Servicios S.A.
Tyree Industries Limited
Vektron, S.A.
Westinghouse Canada Inc.
Westinghouse, S.A.
WEXICO Systems and
Services, Ltd.

AFFILIATES:

Boo Instrument AB
CDSW Ireland Limited
CEMAC Westinghouse PTY
Limited
Conдумex
Consu-IEM, S.A. de C.V.
Contradores Electricos, C.A.
Division Comercial IEM, S.A.
de C.V.
Electro- Fanal S.A.
Eletromar Nordeste, S.A.
Electrotableros, S.A. de C.V.
E-Mail Westinghouse PTY
Ltd.
Empresas IEM, S.A. de C.V.

APPELLANT:

W.R. Grace & Co.

PARENTS:

W.R. Grace & Co. stock is publicly traded on the New York Stock Exchange. No corporation owns 5% or more of Appellant.

SUBSIDIARIES:

AWI
 Business Data Services, Inc.
 Carbon Dioxide Slurry
 Systems L.P.
 CFF Beverage Company
 Del Taco Corporation
 Duke Transportation Inc.
 El Torito Restaurants, Inc.
 EMABond Inc.
 E.T. Beverage Company, Inc.
 GHL Management, Inc.
 Grace Ventures Partnership
 One
 Herman's Sporting Goods,
 Inc.
 J.T. Beverage Inc.
 The L.C.S. Beverage
 Company, Inc.
 Monolith Enterprises,
 Incorporated
 Mountain View Insurance
 Company
 S&H Beverage Co., Inc.
 Soft Kat, Inc.
 Taco Villa, Inc.
 T&D Beverage, Inc.
 TAG Pharmaceuticals, Inc.
 Producta de Papeles S.A.
 Feldmuehle - Grace Noxeram
 G.m.b.H.

Darex Kabushiki Kaisha
 Fuji - Davison Chemical Ltd.
 Nippon Belt Kogyo K.K.
 Teroson K.K.
 Homco Trinidad Ltd.
 Trinidad Nitrogen Co.,
 Limited
 Bartow Chemical Products

AFFILIATES:

Agracetus
 Axial Basin Ranch Company
 Beckett Partners
 Bison Nitrogen Products Co.
 Colowyo Coal Company
 Four Corners Mine
 Ft. Meade Chemical Products
 Grace - Feldmuehle Motor
 Ceramics Company
 Hayden Gulch West Coal
 Company
 H-G Coal Company
 Hughes Drilling Fluids
 Marine Culture Enterprises
 Oklahoma Nitrogen Co.
 Paramount Coal Company
 Pursue Gas Processing and
 Petrochemical Company
 The Fono Ice Cream
 Company
 Equipos IEM, S.A. de C.V.
 Friem, S.A. de C.V.
 Funktionelle Musik G.m.b.H.
 Futu-IEM, S.A. de C.V.
 Galileo La Rioja, S.A.
 Galileo Uruguay, S.A.
 Hyundai Elevator
 IEM S.A.
 Industrias Electronicas, S.A.

Industria IEM, S.A. de C.V.
Industry Services Company of
Saudi Arabia, Ltd.
Korea Industry Services
Company, Ltd.
Maihak A.G. (H.)
Mex-Control, S.A. de C.V.
Mitsubishi Nuclear Fuel Co.,
Ltd.
Mitsubishi-Westinghouse
Electric SGC, Ltd.
Reftrans, S.A.
Servicios Corporativos, IEM,
S.C.
Silectra, S.A. de C.V.
Transformadores de
Distribucion, S.A.
Transformadores TPL S.A.
Tyree-Power Construction
Limited
Wescan Europe Ltd.
Westinghouse Asia Controls
Corp.
Westinghouse Electric Supply
Co. of Saudi Arabia
Westinghouse Electro
Metalurgicas, C.A.
Westinghouse Proyectos
Electricos, S.A.
Westinghouse Saudi Arabia,
Ltd.
Westralian Transformers PTY
Limited
Avatar Technologies Control
Bridgeport Community
Antenna TV Co.
Cable TV General, Inc.
CATV Enterprises, Inc.

American Health Capital
HIBI Management, Inc.
Cordell Chemicals, Inc.
El Paso Cablevision, Inc.
Focus Cable of Oakland, Inc.
Grosse Point Cable, Inc.
Group W Cable of Columbia
Heights/Hilltop, Inc.
Group W Cable of Lorain
County, Inc.
Group W Cable of North
Central Chicago, Inc.
Group W of Northwest
Chicago, Inc.
Group W Cable of St.
Bernard, Inc.
Horizon International
Television, Inc.
Integrated Communications
Systems
Kaiser-Teleprompter of
Hawaii, Inc.
New Trends, Inc.
Northern Tier Pipeline
O'Connor Combustor
Corporation
Perceptics
Piedmont Cablevision, Inc.
Porta Pak Corporation
Saw Mill River Cablevision,
Inc.
Sifco Turbine Component
Services
Southwest Video Corporation
Sutro Towers, Inc.
Telecom Cablevision, Inc.
Television Tower, Inc.
Valid Logic Systems, Inc.

APPELLANT:

Xerox Corporation

PARENTS:

Xerox Corporation stock is publicly traded on the New York Stock Exchange. No corporation owns 5% or more of Appellant.

SUBSIDIARIES:

Xerox Canada Inc.
 Xerox do Brasil S.A.
 Xerox del Peru, S.A.
 Xerox de Venezuela, C.A.
 Xerox de Colombia S.A.
 Rank Xerox Investments
 Limited
 Rank Xerox Limited
 Rank Xerox Holding B.V.

AFFILIATES:

Societe Industrielle Rank
 Xerox S.A.
 Fuji Xerox Co., Ltd.
 Rank Xerox (Australia) Pty.
 Limited
 Rank Xerox Greece S.A.
 International Marine Under —
 writers of New England,
 Inc.
 LWB Syndicate Inc.
 CALPAC Holding Company,
 Inc.
 Claremont Holdings Limited
 Commonwealth County
 Mutual Insurance Company
 Commonwealth Lloyd's
 Insurance Company
 Financial Guaranty
 Associates, Inc.
 Dimensional Corporate
 Finance, Inc.

Appendix H

[Filed May 1, 1985]

KALAMA CHEMICAL, INC., STIPULATION OF FACTS

**IN THE SUPERIOR COURT OF
THE STATE OF WASHINGTON
FOR THURSTON COUNTY**

**KALAMA CHEMICAL, INC.,
Plaintiff,**

v.

**STATE OF WASHINGTON,
DEPARTMENT OF REVENUE,
Defendant.**

NO. 84-2-01891-4

STIPULATION OF FACTS

The parties jointly stipulate that to the best of their knowledge and belief the following facts are true and correct:

1. Kalama Chemical, Inc. ("Kalama" or "the company"), is a Washington corporation, having its corporate office in Seattle, Washington.

2. Kalama manufactures and sells chemical products. Its products are sold primarily outside the State of Washington and in the export market.

3. Kalama operates manufacturing facilities in Kalama, Washington, and Garfield, New Jersey. Kalama maintains stocks of its goods (including those it manufactures in Washington) in Illinois, California, New Jersey, Indiana, New York, and Texas (as well as Washington). The original cost of Kalama's property in Washington is \$23,762,321. The original cost of its property everywhere (including Washington) is \$30,039,160. (Both costs are as of Kalama's fiscal year ended June 30, 1984, and include leased property, based on eight times the net annual rental rate.)

4. In order to sell Washington-manufactured products outside Washington, Kalama employs sales representatives and others whose activities outside Washington contribute to

the value of the products that are manufactured in Washington and sold outside this state. The cost of their activities is included in the price Kalama received for those products.

5. Kalama employs a total of approximately 175 people. Approximately 95 of them are employed in Washington and 80 are employed in other states. The company's Washington payroll was \$3,297,524 for its fiscal year ended June 30, 1984. Its total payroll everywhere was \$6,635,515 for the same period.

6. Kalama's employees in Washington include management/administrative personnel, plant workers, engineers, office personnel, and others whose activities in Washington contribute to the value of the products that are manufactured in this state. The cost of their activities is included in the price Kalama receives for those products.

7. As reported on its returns filed with the Washington State Department of Revenue for business and occupation tax purposes, Kalama's annual out-of-state sales of products manufactured in Washington ranged from \$23,981,057 to \$29,693,132 during the period January 1, 1980, through December 31, 1984. Kalama paid manufacturing business and occupation taxes to Washington of \$495,612.59 (including interest) during that period.

8. Kalama's total sales everywhere were \$46,779,613 during its fiscal year ended June 30, 1984. Its sales in Washington were \$2,580,766 during the same period.

9. Kalama pays taxes to other jurisdictions on income derived in those locations from the sale of products manufactured in Washington. Kalama pays income tax to the states of California, New Jersey, and Illinois ("the Market States") on the income Kalama derives from the sale in those states of products manufactured in Washington. The income taxed by the Market States is Kalama's gross receipts (i.e., its gross income of every kind and from every source, including its gross proceeds from goods manufactured in Washington and sold in the Market States), minus certain deductions permitted by statute, and multiplied by an apportionment factor. The taxes

imposed by the Market States are apportioned on the basis of a three-factor formula that compares Kalama's property, payroll, and sales in those states to its property, payroll, and sales everywhere. For goods Kalama manufactures in Washington and sells in one of the Market States, Kalama's gross proceeds from those goods are attributed to the Market State and are, therefore, included in the numerator of its "sales" or "receipts" factor. Kalama's gross proceeds from the same goods are also used by Washington as the measure of its manufacturing tax on Kalama.

10. Kalama pays franchise tax to the State of Texas. The basis of the franchise tax is the corporation's "taxable capital" allocated to Texas. The "taxable capital" of a corporation is its stated capital (*e.g.*, the par value of all shares issued having a par value) and its surplus. The "taxable capital" of a corporation is allocated to Texas through an apportionment formula. Under the formula "taxable capital" is multiplied by a fraction, the numerator of which is the corporation's gross receipts from business done in Texas and the denominator of which is gross receipts from its entire business. Gross receipts includes the gross proceeds from sales delivered in Texas, services performed in Texas and other business done in Texas. For goods Kalama manufactures in Washington and sells in Texas, Kalama's gross proceeds from those goods are attributed to Texas and are, therefore, included in the numerator of Texas' apportionment formula as receipts from business done in Texas. Washington uses those same gross proceeds as the measure of its manufacturing tax on Kalama.

11. Kalama borrowed and invested funds during the years 1980 through 1984 in the generally available money markets. Kalama's experience with respect to the cost of borrowing money and its return on invested money reflected the prevailing market rates of interest.

12. No claims for refund are made by Kalama in this action on behalf of any corporation that is or has been a subsidiary or affiliate of Kalama. This stipulation is not a waiver of any such claims and is without prejudice to any right any

past or present Kalama subsidiary or affiliated corporation may have to seek such relief in a separate action.

KENNETH O. EIKENBERRY	BOGLE & GATES
Attorney General	
State of Washington	

/s/ William B. Collins
William B. Collins
Assistant Attorney General
Attorneys for Defendant

/s/ D. Michael Young
D. Michael Young
Attorneys for Plaintiff

Appendix I

NATIONAL CAN CORPORATION STIPULATION OF FACTS

[Filed May 17, 1985]

**IN THE SUPERIOR COURT OF
THE STATE OF WASHINGTON
FOR THURSTON COUNTY**

**NATIONAL CAN CORPORATION,
Plaintiff,
v.**

**STATE OF WASHINGTON
DEPARTMENT OF REVENUE,
Defendant.**

NO. 84-2-01900-7

STIPULATION OF FACTS

The parties jointly stipulate that to the best of their knowledge and belief the following facts are true and correct:

1. National Can Corporation ("NCC") is a Delaware corporation, having its principal office in Chicago, Illinois.

2. NCC manufactures and sells packaging products. NCC's products are sold throughout the world.

3. NCC operates manufacturing facilities in 22 states, including Washington. NCC maintains offices in 25 states, including Washington. Exhibit A, which lists NCC's offices and facilities throughout the United States, is incorporated by reference as a part of this stipulation. The original cost of NCC's property in Washington was approximately \$31.9 million. The original cost of its property everywhere (including Washington) was \$899 million. (Both costs are as of 1983 and include leased property, based on eight times the net annual rental rate.)

4. In order to sell NCC packaging products in Washington and elsewhere, NCC maintains plants, offices, warehouses and other facilities in states other than Washington, and employs many people outside the State of Washington, including factory workers, engineers, scientists, laboratory technicians, accountants, lawyers, office personnel,

warehouse personnel, industrial and public relations personnel, computer programmers, data processors, and other employees whose activities outside Washington contribute to the value of the products that are sold in Washington. The cost of their activities is included in the price NCC receives for those products.

5. In order to sell its products outside Washington, (including the products it manufactures in Washington), NCC maintains offices, warehouses, and other facilities in states other than Washington, and employs many people outside the State of Washington, including sales representatives, engineers, scientists, laboratory technicians, accountants, lawyers, office personnel, warehouse personnel, industrial and public relations personnel, computer programmers, data processors, and other employees whose activities outside Washington contribute to the value of the products that are manufactured in Washington and sold outside this state. The cost of their activities is included in the price NCC receives for those products.

6. NCC employs approximately 10,400 people worldwide. Approximately 240 of NCC's employees are in Washington. In 1983, NCC's Washington payroll was approximately \$7.6 million. Its total payroll everywhere was approximately \$238 million.

7. In order to sell NCC packaging products in Washington, NCC maintains a sales office and employs 7 sales and office personnel in Washington whose activities contribute to the value of products sold in this state. The cost of their activities is included in the price NCC receives for those products.

8. In order to manufacture NCC products in Washington, NCC maintains two plants and employs factory workers, engineers, office personnel and others in Washington whose activities contribute to the value of the products that are manufactured in Washington and sold outside this state. The cost of their activities is included in the price NCC receives for those products.

9. As reported on returns filed with the Washington State Department of Revenue for business and occupation tax

purposes, NCC's annual Washington sales of products manufactured outside Washington ranged from \$19.9 million to \$32 million during the period January 1, 1980, through December 31, 1984. NCC paid wholesaling taxes to Washington of \$606,863.26 on such sales during that period.

10. As reported on returns filed with the Washington State Department of Revenue for business and occupation tax purposes, NCC's annual out-of-state sales of products manufactured in Washington ranged from \$11.3 million to \$18.7 million during the period January 1, 1980, through December 31, 1984. NCC paid manufacturing taxes to Washington of \$372,843.78 during that period.

11. As reported on returns filed with the Washington State Department of Revenue for business and occupation tax purposes, NCC's gross receipts from goods both manufactured and sold in Washington ranged from \$71.4 million to \$78.5 million during the period January 1, 1980, through December 31, 1984. NCC paid wholesaling taxes to Washington of approximately \$1,800,000 on such gross receipts during that period.

12. Between January 1, 1980 and December 31, 1984, NCC paid approximately \$2,800,000 in Washington State business and occupation taxes. In this action, NCC is seeking a refund of approximately \$980,000 plus reasonable interest.

13. NCC's 1983 total sales everywhere were approximately \$1.552 billion. Its 1983 sales in Washington were approximately \$110 million.

14. NCC pays taxes to other jurisdictions on income derived in those locations from the sale of products manufactured in Washington. NCC pays taxes to the states of Arizona, California, Georgia, Illinois, Minnesota, Oregon and Wisconsin ("the Market States") on the income NCC derives from the sale in those states of [sic] products manufactured in Washington. The income taxed by the Market States is NCC's gross receipts (i.e., its gross income of every kind and from every source, including its gross proceeds from goods manufactured in Washington and sold in the Market States), minus certain deductions permitted by statute, and multiplied by an apportionment factor. The state income taxes imposed

by the Market States are apportioned on the basis of a three-factor formula that compares NCC's property, payroll, and sales in those states to its property, payroll, and sales everywhere. [sic] For goods NCC manufactures in Washington and sells in one of the Market States, NCC's gross proceeds from those goods are attributed to the Market State and are, therefore, included in the numerator of its "sales" or "receipts" factor. NCC's gross proceeds from the same goods are also used by Washington as the measure of its manufacturing tax on NCC.

15. NCC pays taxes to other jurisdictions on income derived from its sales of products in Washington. NCC pays taxes to the State of California on the income NCC derives from manufacturing goods in California and selling them in Washington. NCC's gross proceeds from the same goods are also used by Washington as the measure of its wholesaling tax on NCC. The income taxed by California is NCC's gross receipts (i.e., its gross income of every kind and from every source, including its gross proceeds from goods manufactured in that state and sold in Washington), minus certain deductions permitted by statute, and multiplied by an apportionment factor. California's tax is apportioned on the basis of a three-factor formula that compares NCC's property, payroll, and sales in California to its property, payroll, and sales everywhere. For goods NCC manufactures in California and sells in Washington, the property and payroll of NCC's plants that produce those goods and of its offices in the manufacturing state are included in the numerator of that state's property and payroll factors, respectively.

16. Washington is the only state in which NCC is subjected to a gross receipts tax measured by 100% of the gross receipts from the sale of products manufactured in and sold outside the taxing state.

17. Between 1980 and 1984, NCC manufactured some articles in Washington for its own use. The total value of products so manufactured does not exceed \$10,000. NCC paid manufacturing B&O tax to Washington on that activity, and such tax is not included in the amount of the refund sought in this action.

18. NCC borrowed and invested funds during the years 1980 through 1984 in the generally available money markets. NCC's cost of borrowing money and its return on invested money were interest in the range of $\frac{1}{2}\%$ to $2\frac{1}{2}\%$ over the prevailing prime lending rate.

19. No claims for refunds are made by NCC in this action on behalf of any corporation that is or has been a subsidiary of [sic] affiliate of NCC. This stipulation is not a waiver of any such claims and is without prejudice to any right any past or present NCC subsidiary or affiliated corporation may have to seek such relief in a separate action.

KENNETH O. EIKENBERRY BOGLE & GATES
Attorney General
State of Washington

/s/ William B. Collins
William B. Collins
Assistant Attorney General
Attorneys for Defendant

/s/ D. Michael Young
D. Michael Young
Attorneys for Plaintiff

STIPULATION OF FACTS EXHIBIT A

NATIONAL CAN CORPORATION SUMMARY OF REAL PROPERTY LOCATIONS IN THE U.S.

REVISED 03/21/84

ST	ZIP	COUNTY	CITY	STREET ADDRESS	DIVISION	FACILITY
AL	38215		BIRMINGHAM	124 CARBON ROAD, P.O. BOX 94067	MCD	PLANT
AZ	85031		PHOENIX	211 N. 51ST AVENUE	MCD	PLANT
CA	94010		BURLINGAME	P.O. BOX 1699, 1657 ROLLINS ROAD	MCD	PLANT
CA	94010		BURLINGAME	1657 ROLLINS ROAD	MCD	SALES
CA	94010		BURLINGAME	1657 ROLLINS ROAD	CEQS	OFFICE
CA	90701		CERRITOS	11544 SOUTH STREET, P.O. BOX 8000	MCD	SALES
CA	91746		CITY OF INDUSTRY	437 NORTH BALDWIN PARK BOULEVARD	CLOSURE	PLANT
CA	90023		LOS ANGELES	2615 SOUTH BONNIE BEACH PLACE	MCD	PLANT
CA	90023		LOS ANGELES	4212 EAST 26TH STREET	MCD	PLANT
CA	90040		MAYWOOD	4855 EAST 52ND PLACE	GLASS	PLANT
CA	95351		MODESTO	430 DOHERTY AVENUE	MCD	PLANT
CA	94577		SAN LEANDRO	2050 WILLIAMS STREET	MCD	PLANT
CT	06810		DANBURY	GREAT PASTURE ROAD	MCD	PLANT
CT	06801		DANBURY	OLD RIDGEBURY ROAD, P.O. BOX 160	PLATICS	SALES
CT	06801		DANBURY	OLD RIDGEBURY ROAD, P.O. BOX 160	PLATICS	PLANT
FL	32205		JACKSONVILLE	3331 WEST 12TH STREET	MCD	PLANT
GA	30345		ATLANTA	1760 CENTURY CIRCLE	MCD	SALES

IL	60638	_____	BEDFORD PARK	7300 SOUTH NARRAGANSETT AVENUE	CLOSURE	PLANT
IL	60638	_____	BEDFORD PARK	7420 SOUTH MEADE AVENUE	PLATICS	PLANT
IL	60651	_____	CHICAGO	1031 NORTH CICERO AVENUE	CLCSURE	PLANT
IL	60609	_____	CHICAGO	1101 WEST 43RD STREET	MCD	PLANT
IL	60638	_____	CHICAGO	5620 WEST 51ST STREET	MCD	PLANT
IL	60638	_____	CHICAGO	5620 WEST 51ST STREET	MCD	SALES
IL	60631	_____	CHICAGO	8101 WEST HIGGINS ROAD	EXECUTIVE	HDQ
IL	60631	_____	CHICAGO	8101 WEST HIGGINS ROAD	MCD	SALES
IL	60631	_____	CHICAGO	8101 WEST HIGGINS ROAD	PLATICS	HDQ
IL	60016	_____	DES PLAINES	1000 EAST NORTHWEST HIGHWAY	MCD	PLANT
IL	60016	_____	DES PLAINES	1000 EAST NORTHWEST HIGHWAY	CENG	OFFICE
IL	60007	_____	ELK GROVE VILLAGE	2500 LIVELY BOULEVARD	MCD	PLANT
IL	60007	_____	ELK GROVE VILLAGE	2520 LIVELY BOULEVARD	MCD	ART
IL	60143	_____	ITASCA	751 NORTH HILLTOP AVENUE	PLATICS	PLANT
IL	60143	_____	ITASCA	750 NORTH HILLTOP AVENUE	PLATICS	SALES
IL	61111	_____	LOVES PARK	5800 INDUSTRIAL AVENUE	MCD	PLANT
IL	60521	_____	OAKSBROOK	1211 WEST 22ND STREET	MCD	SALES
IL	60068	_____	PARK RIDGE	400 WEST HIGGINS ROAD	GLASS	SALES
IL	61109	_____	ROCKFORD	627 GRABLE STREET	CEQS	PLANT
IN	47705	_____	EVANSVILLE	2201 WEST HARVAND STREET	CLOSURE	PLANT
IN	46404	_____	OARY	NORTH BRIDGE STREET	MCD	WAREHOUSE
IN	46350	_____	LA PORTE	300 NORTH FAIL ROAD	MCD	PLANT
IN	46952	_____	MARION	P.O. BOX 249	GLASS	PLANT
IN	46952	_____	MARION	P.O. BOX 249, EAST CHARLES STREET	EXECUTIVE	HDQ
IN	46390	_____	WANATAH	US HIGHWAY 30	MCD	PLANT
MA	01757	_____	MILFORD	P.O. BOX 398, NATIONAL AVENUE	GLASS	PLANT
MA	02162	_____	NEWTON LOWER FALLS	2345 WASHINGTON STREET	MCD	SALES
MA	02162	_____	NEWTON LOWER FALLS	2345 WASHINGTON STREET	GLASS	SALES

MD	21207	BALTIMORE	7133 RUTHERFORD ROAD	MCD	SALES
MD	21230	BALTIMORE	2147 WICOHICO	GLASS	WAREHOUSE
MD	21093	BALTIMORE	10 BERARD AVENUE	GLASS	SALES
MD	21219	SPARROWS POINT	2010 RESERVOIR ROAD	MCD	PLANT
MD	21219	SPARROWS POINT	2010 RESERVOIR ROAD	CEQS	OFFICE
MI	48084	TROY	3221 WEST BIG BEAVER ROAD	GLASS	SALES
MN	55107	ST. PAUL	139 EVA STREET	MCD	PLANT
MN	55107	ST. PAUL	139 EVA STREET	CEQS	OFFICE
MN	55113	ST. PAUL	1805 W. COUNTY ROAD C	MCD	PLANT
MN	55114	ST. PAUL	2085 ELLIS AVENUE	PLASTICS	PLANT
MN	55110	WHITE BEAR LAKE	3564 ROLLING VIEW DRIVE	MCD	SALES
MO	63105	CLAYTON	135 NORTH MERAMEC AVENUE	GLASS	SALES
MO	63105	CLAYTON	222 SOUTH MERAMEC AVENUE	MCD	SALES
MO	63105	CLAYTON	222 SOUTH MERAMEC AVENUE	CEQS	OFFICE
MO	63070	PEVELY	P.O. BOX 615, HWY 61 & 67	GLASS	PLANT
MO	63132	ST. LOUIS	10777 BAUR BOULEVARD	PLASTICS	PLANT
MS	39567	PASCAGOULA	3202 DENNY AVENUE	MCD	PLANT
NC	28209	CHARLOTTE	1515 MOCKINGBIRD LANE	GLASS	SALES
NC	27893	WILSON	P.O. BOX 1757, 2200 FIRESTONE PRKWAY	GLASS	PLANT
NJ	07066	CLARK	67 WALNUT AVENUE	CLOSURE	PLANT
NJ	07066	CLARK	67 WALNUT AVENUE	MCD	SALES
NJ	08817	EDISON	135 NATIONAL ROAD	MCD	PLANT
NJ	08332	MILLVILLE	P.O. BOX 150 SOUTH 2ND ST.	GLASS	PLANT
NJ	08854	PISCATAWAY	SOUTH RANDOLPHVILLE RD AT RT. 287	MCD	PLANT

NY	14618	ROCHESTER	1467 MONROE AVENUE	GLASS	SALES
NY	10607	WHITE PLAINES	297 KNOLLWOOD RD.	GLASS	SALES
OH	43502	ARCHBOLD	R.R. #3, BOX 9B	MCD	PLANT
OH	45246	CINCINNATI	#7 TRIANGLE PARK DRIVE	GLASS	SALES
OH	43227	COLUMBUS	6100 CHANNINGWAY BLVD.	MCD	SALES
OH	43302	MARION	1240 WEST CENTER STREET	MCD	PLANT
OH	43207	OBETZ	2120 BUZICK DRIVE	MCD	PLANT
OH	44481	WARREN	GRISWOLD STREET EXIT	MCD	PLANT
OK	73179	OKLAHOMA CITY	3400 SOUTH COUNCIL ROAD	MCD	PLANT
OK	73107	OKLAHOMA CITY	3810 NORTHWEST 3RD STREET	PLATICS	PLANT
PA	18051	FOGELSVILLE	100 NATIONAL DRIVE	MCD	PLANT
PA	17331	HANOVER	RD H3 BOX 22	MCD	PLANT
PA	16301	OIL CITY (CLOSED)	P.O. BOX 334, ROUSEVILLE RD.	GLASS	PLANT
PA	15235	PITTSBURGH	201 PENN CENTER BLVD., OFFICE 407	GLASS	SALES
PA	19462	PLYMOUTH MEETING	661 WEST GERMANTOWN PIKE	GLASS	SALES
PA	19482	VALLEY FORGE	P.O. BOX 964	MCD	SALES
SC	29010	BISHOPVILLE	609 COUGAR STREET	MCD	PLANT
TN	38017	COLLIERVILLE	110 SOUTH BYHALLIA ROAD	MCD	PLANT
TN	38119	MEMPHIS	1255 LYNFIELD ROAD	MCD	SALES
TX	76011	ARLINGTON	2205 EAST RANDOL HILL ROAD	MCD	SALES
TX	76140	FORT WORTH	8800 SOUTH FREEWAY	MCD	PLANT
TX	77029	HOUSTON	8501 EAST FREEWAY	MCD	PLANT
TX	77339	KINGWOOD	2218 NORTH PARK, SUITE K	MCD	SALES
TX	75165	WAXAHACHIE	P.O. BOX 677, I HWY 35-E AT HWY 287	GLASS	PLANT

WA	98031	KENT	1220 NORTH SECOND AVENUE	MCD	PLANT
WA	98055	RENTON	15 SOUTH GRADY WAY	MCD	SALES
WA	98660	VANCOUVER	2601 N.W. LOWER RIVER ROAD	MCD	PLANT
WI	53105	BURLINGTON	P.O. BOX 120, SOUTH McHENERY ST.	PLANT	SALES
WI	54306	GREEN BAY	P.O. BOX 2386	MCD	PLANT
WI	53222	WAUWATOSA	10721 WEST CAPITOL DRIVE	GLASS	SALES

Appendix J

XEROX CORPORATION STIPULATION OF FACTS

[Filed May 17, 1985]

**IN THE SUPERIOR COURT OF WASHINGTON
FOR THURSTON COUNTY**

**XEROX CORPORATION,
Plaintiff,**

v.

**STATE OF WASHINGTON,
DEPARTMENT OF REVENUE,
Defendant.**

NO. 84-2-01916-3

STIPULATION OF FACTS

The parties jointly stipulate that to the best of their knowledge and belief the following facts are true and correct:

1. Xerox Corporation ("Xerox") is a New York corporation, having its corporate office in Stamford, Connecticut.

2. Xerox manufactures and sells office equipment. Xerox products are sold throughout the world. None of this equipment is manufactured in Washington State.

3. Xerox operates manufacturing facilities in New York, California, and Texas. Xerox maintains offices in 48 states, including Washington.

4. Xerox operates regional distribution centers. Each distribution center handles specific and limited product lines. For example, Xerox duplicating equipment sold in Washington is distributed through the Santa Fe Springs, California, regional distribution center. Xerox typewriters and other nonduplicating office equipment sold in Washington are distributed through the Dallas, Texas, regional distribution center. Xerox office supplies sold in Washington are distributed through the Compton,

California, distribution center. Xerox does not operate a distribution center in Washington.

5. Xerox's administrative functions are performed in regional headquarters. For example, Xerox sales representatives selling in Washington are responsible to a regional sales office in Walnut Creek, California. Xerox's West Coast tax operations are headquartered in Santa Ana, California. The Santa Ana office has responsibility for tax planning in 17 western states, including Washington. Credit collection policy, advertising and marketing strategy, and salesmen compensation plans are developed and administered at Xerox's Rochester, New York, office. Central administrative functions are not performed in Washington.

6. The original cost of Xerox's property in Washington was \$25,919,898. The original cost of its property everywhere (including Washington) was \$4,544,650,836. (Both costs are as of 1983 and include leased property, based on eight times the net annual rental rate.)

7. In order to sell Xerox-manufactured products in Washington and elsewhere, Xerox employs many people outside the state of Washington, including factory workers, engineers, architects, scientists, laboratory technicians, accountants, lawyers, office personnel, warehouse personnel, computer programmers, data processors, and other employees. Their activities outside Washington contribute to the value of the products that are sold in Washington. The cost of their activities is included in the price Xerox receives for those products.

8. Xerox employs approximately 55,000 people. Approximately 460 of Xerox's employees are in Washington and 54,540 are in other states. In 1983, Xerox's Washington payroll was \$13,875,256. Its total payroll everywhere in 1983 was \$1,751,280,789.

9. In order to sell Xerox-manufactured products in Washington, Xerox maintains sales offices, services offices, and a products demonstration center in Washington, and employs sales representatives, service technicians, clerical/administrative personnel, and others in Washington whose

activities contribute to the value of products sold in this state. The cost of their activities is included in the price Xerox receives for those products.

10. As reported on returns filed with the Washington State Department of Revenue for business and occupation tax purposes, Xerox's annual Washington sales of products manufactured outside Washington ranged from \$64.4 million to \$75.7 million during the period January 1, 1980, through December 31, 1984. Xerox paid retailing and wholesaling taxes to Washington of \$1,537,075.68 during that period.

11. Xerox's 1983 total sales everywhere were \$4,963,342,857. Its 1983 sales in Washington were \$67,569,385.

12. Xerox pays taxes to other jurisdictions on income derived from its sale of products in Washington. Xerox pays taxes to the states of California and New York on the income Xerox derives from manufacturing goods in those states and selling them in Washington. Xerox's gross proceeds from the same goods are also used by Washington as the measure of its retailing and wholesaling taxes on Xerox. The income taxed by California and New York is Xerox's gross receipts (i.e., its gross income of every kind and from every source, including its gross proceeds from goods manufactured in those states and sold in Washington), minus certain deductions permitted by statute, and multiplied by an apportionment factor. California's and New York's taxes are apportioned on the basis of a three-factor formula that compares Xerox's property, payroll, and sales in those states to its property, payroll, and sales everywhere. For goods Xerox manufactures in California or New York and sells in Washington, the property and payroll of Xerox's plant that produces those goods, its distribution centers, and its corporate and/or regional headquarters located in the manufacturing state are included in the numerator of that state's property and payroll factors, respectively.

13. Xerox borrowed and invested funds during the years 1980 through 1984 in the generally available money markets. Xerox's experience with respect to the cost of borrowing

money and its return on invested money reflected the prevailing market rates of interest.

14. No claims for refund are made by Xerox in this action on behalf of any corporation that is or has been a subsidiary or affiliate of Xerox. This stipulation is not a waiver of any such claims and is without prejudice to any right any past or present Xerox subsidiary or affiliate corporation may have to seek such relief in a separate action.

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/s/ William B. Collins
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Assistant Attorney General
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/s/ D. Michael Young
D. Michael Young
Attorneys for Plaintiff

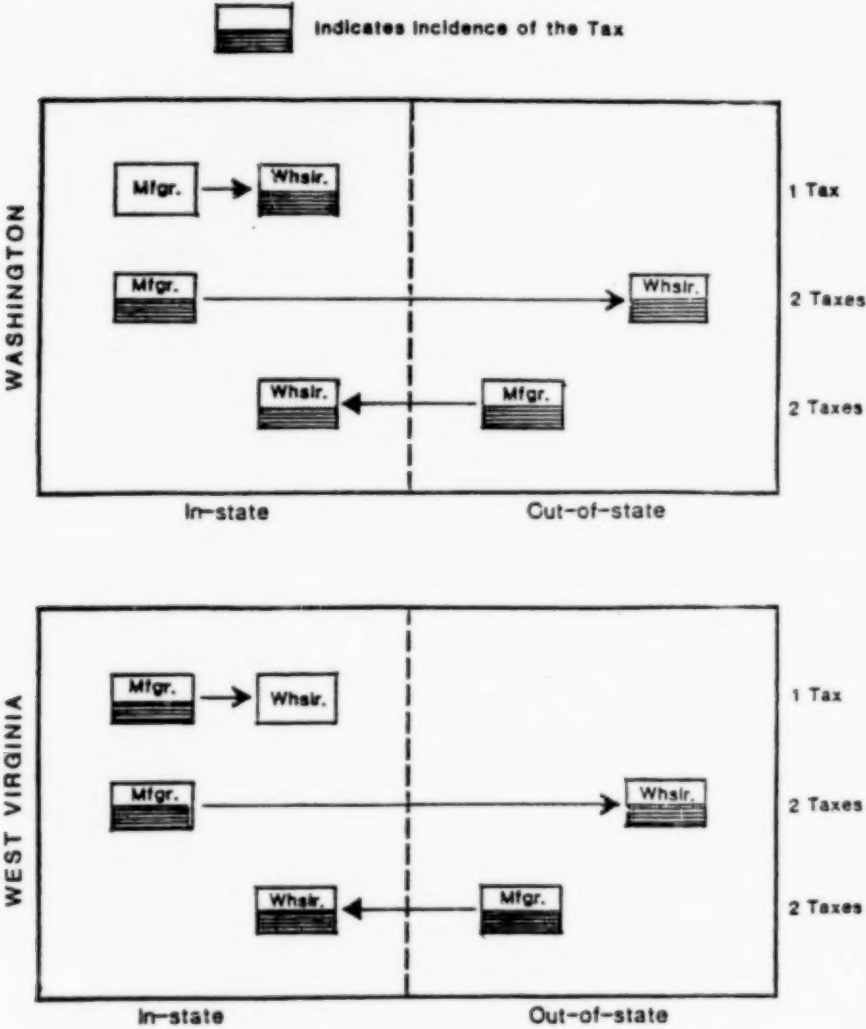
Appendix K

State of Washington
Executive Briefing Chart*

Department of Revenue: Executive Briefing
January 24, 1985

IMPACT IF ALL STATES IMPOSED SIMILAR TAXES:
DOUBLE TAXATION OF INTERSTATE SALES

HYPOTHETICAL



*Washington State Senate Committee on Ways and Means,
Report on SB 4228 (March 7, 1985).